

XIII. STATEWIDE TRAVEL POLICY

A. INTRODUCTION

1. Purpose

The purpose of this policy is to provide guidelines which will be used to reimburse employees and officials for authorized travel expenses incurred in the conduct of State of Delaware business. In addition to the guidelines, specific procedures with regard to incurring and reporting travel expenses are provided.

The intent of the policy is to be considered an "Accountable Plan" for Federal Internal Revenue Service purposes and thus employee reimbursements are not reported as pay. "Accountable Plans" require Per Diem rates be "similar in form to and not more than the federal rate". The Federal rates are established by the U.S. General Services Administration each year for the period October 1 to September 30.

This policy does not cover every possible situation but it establishes adequate parameters for employees and officials to make appropriate judgments about the expenditure of state funds.

It remains the responsibility of organization management to control and approve travel-related expenditures. Organizations must develop their own implementing policies/internal controls to include designating approving authorities for travel expenditures.

2. Scope

This policy shall apply to employees of the State of Delaware, boards, commissions and others, except for the exclusions identified below, who are engaged in authorized travel and who expend state funds for travel purposes.

Exclusions:

- Legislative Branch
- Judicial Branch
- School Districts

3. Travel Authorization

All out-of-state travel that extends beyond one day shall be approved by the designated organization approval authority. All requests shall be made on the "Out-of-State Authorization" form (see Exhibit A). A copy of the conference or meeting program shall be attached to the form. The authorization form should be submitted to the organization approval authority prior to the traveling day in compliance with organization requirements.

4. Method of Payment

The primary method of payment for travel expenses is the Delaware SuperCard. (See Chapter XIV for information on the SuperCard Program.) The SuperCard is to be used for authorized personnel expenses only and may not be used to charge expenses for family members or others not on official state/organization business even if the intention is to reimburse the state/organization.

5. Summary

- a. Daily travel expenses are reimbursed by one of two general methods which are selected by organization management. You must use only one method for all travel related charges.

(1) Lodging plus fixed diem method or

(2) Actual expense method.

b. Lodging plus Fixed Per Diem Method of Reimbursement

- Use “Payment Voucher” form for Cash Travel Advance or SuperCard ATM Cash if permitted by the organization.
- Use SuperCard for common carriers (airlines, rail or bus), car rental, lodging, lodging tax.
- Meals and incidental expenses are reimbursed at a fixed amount per day and may be paid in advance. No receipts are required for meals and incidental expenses, unless you use the Supercard. NOTE: If the SuperCard is used for any meals or incidental expenses, the amount should be subtracted from the per diem rate and a detailed receipt provided to aid in reconciliation (bullet point 5g).
- Receipts are required for common carriers, car rental, lodging, lodging tax and any additional individual allowed expense that exceeds \$20.
- Individual meals and incidental expenses are not itemized as they are a fixed amount per day. The daily per diem rate is itemized.

c. Actual Expense Method of Reimbursement

- Use “Payment Voucher” form for Cash Travel Advance or SuperCard ATM Cash if permitted by the organization.
- Use SuperCard for all authorized expenses where accepted.
- Receipts are required for common carriers, car rental, lodging, lodging tax and any individual allowed expense that exceeds \$20 including meals and incidental expenses. Individual meals and incidental expenses must be itemized.

d. Final Reimbursement

- Use “Personal Expense Reimbursement” form to claim any final adjustment/ reimbursement.

e. SuperCard ATM Cash

- Optional for organizations - A Personal Identification Number (PIN) must be requested, if needed, for the individual cardholder.
- Should be utilized by individuals who need cash for organization requirements, emergencies or extended travel.

f. SuperCard Financial Institution Cash

- Cash withdrawal from within financial institutions is not allowed and unavailable from the SuperCard.

- g. All SuperCard transactions require receipts.
- h. The per diem method of reimbursement may simplify administration for the organization and traveler and is preferred.

B. TRANSPORTATION: COMMON CARRIER

1. General

All trips requiring the use of common carrier must have prior approval by the appropriate authority within the organization.

The mode of travel must be the method most advantageous to the Government. Organizations should consider total cost, the most economical use of time of the personnel involved and the requirements of the trip. The standard for common carrier travel is coach fare.

Common carrier shall be booked at the lowest available fare consistent with reasonable business travel planning and may be booked from any source.

Travelers should be advised to make travel reservations as far in advance as possible to attain the lowest fares, including non-refundable tickets. Travelers may not specify particular airlines or other carriers to accumulate mileage on promotional plans such as frequent flyer programs for personal gain.

In order to take advantage of special discount rates (supersaver fares, etc.), payments for tickets by use of the SuperCard may be made prior to a trip being taken when savings will accrue to the State (i.e., supersaver discounts). Baggage charges assessed by airlines are reimbursable to the traveler if and only if they are directly related to the work mission.

Most airlines will not give refunds or partial refunds for supersaver airfares.

Organizations are encouraged to examine the advantage of fares requiring early trip departure or delayed return. However, it is important to consider the additional cost of meals and lodging for the required extra day(s) stay when comparing cost.

All common carrier transportation expenses require receipts.

2. Air Travel

a. Accommodations

When commercial airlines are used as a mode of travel, accommodations shall be coach/economy class unless some other class is more economical.

b. Routing of Travel

All travel shall be by the most economical and direct routes.

If a person travels by an indirect route for personal convenience, the extra expense shall be the responsibility of the individual. Reimbursement for expenses shall be based only on the cost of the most economical and direct route.

c. Conference Airfare Arrangements

Always check conference materials to see if special airline discounts are offered. When a special airline discount rate is offered and conferees are instructed to go directly to an airline or a specific travel agency to obtain the discount fare, all fare and file number information should be given to the individual making the reservations.

The person making the reservation shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower fare is not available, the normal reservation procedure should be used.

3. Rail Travel

a. Accommodations

When it has been determined that rail travel is the most appropriate mode of transportation, the most economical class accommodations shall be used.

b. Routing of Travel

All travel shall be by the most economical and direct routes.

If a person travels by an indirect route for personal convenience, the extra expense shall be the responsibility of the individual. Reimbursement for expenses shall be based only on the cost of the most economical and direct route

C. TRANSPORTATION: PASSENGER VEHICLES

1. State-Owned Vehicles

State-owned vehicles should be used for out-of-state travel when such use is the most practical and economical mode of transportation, including the cost of tolls, fuel and parking.

2. Privately-Owned Vehicles

- a. The use of privately owned vehicles for out-of-state travel shall require prior approval of the appropriate organization authority. Reimbursement of private vehicle expenses shall be at the rate proscribed by the Delaware Code and only for actual and necessary miles traveled.

In considering approval, the approval authority shall take into consideration the cost of alternative modes of travel and the cost of meals and lodging for the additional travel/transit days.

- b. When two or more employees travel in a privately owned vehicle, only one mileage reimbursement shall be allowed.
- c. Vehicles from Delaware Fleet Services shall be used for in-state travel and thus reimbursement for use of privately owned vehicles for in-state travel is discouraged. Organizations may allow exceptions to this policy but in no case should the total amount reimbursed for in-state mileage to an individual on a single day exceed the Delaware Fleet Services daily rental rate. Board and Commission members are excluded from this provision.

3. Rental Cars

a. General

The use of a rental car when traveling out-of-state must be justified as an economical need and not as a matter of personal convenience. All rentals should be at the most economical rate per day including government rates. When traveling in groups, sharing of vehicles, when practical, should be done to minimize costs.

b. Vehicle Size

Whenever possible, compact cars shall be rented or reserved. However, if a larger size vehicle is more economical or more than two travelers are traveling together the larger vehicle may be appropriate

c. Insurance

The SuperCard should be used to pay for rental cars. Use of the SuperCard provides collision and theft coverage from the card provider. To activate the coverage, complete the rental transaction with your SuperCard and decline the collision damage waiver (CDW) coverage offered by the rental company. Reimbursements for additional or optional insurance coverage will not be allowed.

d. Refueling Before Return

To avoid a refueling surcharge, all rental cars shall be refueled before returning the vehicle to the rental company. Any surcharges billed to the employee or state shall be explained on the reimbursement request.

e. **All rental car expenses require receipts.**

D. PER DIEM EXPENSES

1. General

- a. Daily expenses shall be reimbursed by one of two methods (only one method for all travel related charges), which is selected by management:

- (1) **Lodging plus fixed per diem method or**
- (2) **Actual expense method.**

b. Per Diem Rates

- (1) Delaware organizations will use the rates established by the U.S. General Services Administration for locations within the United States and by the U.S. Department of State for foreign areas. The per diem rate for a location is a combination of a lodging allowance, meals allowance and incidental expense allowance.
- (2) Within the United States, a standard rate is provided for each year and covers all locations except those which are designated as high cost locations. High cost locations have higher rates.
- (3) For example, the standard United States per diem rate through September 30, 2008 is a maximum of:
 - \$70 for lodging (tax may be claimed in additional to the maximum lodging amount) and
 - \$39 for meals and incidental expenses.
- (4) Over 400 high cost locations in the United States have per diem rates that are higher than the standard rate because of local market conditions.
- (5) All per diem rates can be found at:
 - (a) United States - <http://www.gsa.gov/perdiem>
Rates are set each Federal Fiscal Year - October 1 to September 30.
See Exhibit B for a sample of the internet site tables.
 - (b) Foreign Areas - http://aoprals.state.gov/content.asp?content_id=184&menu_id=78
Rates are set monthly.

2. Lodging Plus Fixed Per Diem

a. General

Reimbursement for lodging costs is authorized when approved official travel is out-of-state, more than 12 hours and overnight lodging is required.

b. Accommodations

- (1) Lodging accommodations are priced for single occupancy rooms.
- (2) Accommodations shared with family members or others not on official state/organization business are reimbursable at the single occupancy rate only.
- (3) Accommodations shared with other state travelers should be billed and reimbursed to one traveler. When required, reimbursements to more than one traveler shall be based on a pro rata share as reported on each reimbursement request.
- (4) State travelers may elect to use their personal campers or recreation vehicles rather than staying in a hotel/motel. When prior approval is received from the appropriate organization authority, the traveler will be reimbursed actual cost not to exceed the location cost of hotel lodging.
- (5) Reimbursement is for the actual cost not to exceed the maximum lodging rate for the location (tax may be claimed separately as a miscellaneous expense).

(6) Conference Lodging Arrangements

When hotel rooms are blocked for a conference, seminar, etc., and a special discounted conference hotel rate provided, the employee should inform the individual making the reservations. The person making the reservations shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower rate is not available, the normal reservation procedure should be used.

(7) Occupancy Tax

The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see Exhibit C) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid.

(8) **All lodging expenses require receipts.**

c. Meals and Incidental Expenses (M&IE)

- (1) Reimbursement for M&IE is authorized when approved official travel is out-of-state, more than 6 hours or overnight lodging is required.
- (2) M&IE include:
 - (a) Meals (food, beverage, tax and tips) and
 - (b) Incidental Expenses (**fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others**).
 - (c) Meals and incidental expenses are reimbursed at the location rate with no receipts required as shown in the following table:

When travel is:		The allowance is:
More than 12 but less than 24 hours		75 percent of the applicable M&IE rate.
24 hours or more, on	Day of departure	75 percent of the applicable M&IE rate.
	Full days of travel	100 percent of the applicable M&IE rate.
	Last day of travel	75 percent of the applicable M&IE rate.

(3) Reduced M&IE

If an organization knows in advance that a meal(s) is to be provided without cost to the employee, e.g. included in a conference fee, then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table:

		% Reduction to the location rate rounded to the nearest whole dollar
Breakfast		20%
Lunch		24%
Dinner		50%

NOTE: The remaining 6% is related to incidental expenses.

- (4) **No receipts are required for M&IE under the per diem method and the SuperCard shall not be used to charge the meals.**

3. Miscellaneous Expenses Authorized to be Claimed

- a. Receipts are required for individual miscellaneous expenses exceeding \$20.
- b. Authorized expenses include:
 - (1) Ground transportation, including airport shuttle, taxi or public transit.
 - (2) Hotel/airport parking and tolls for turnpike, bridges and/or ferries.
 - (3) Business related telephone calls.
 - (4) Personal telephone calls.

- (a) Travel for three nights or less, not to exceed \$10 total.
- (b) Travel for four nights or more, not to exceed \$20 total per week
- (5) Gasoline and/or Other Supplies
 - (a) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable and the SuperCard may be used. All in-state purchases of gasoline must be made using the Fleet Services fuel access card.
 - (b) Emergency repairs incidental to using a state-owned vehicle.
- (6) Multiple Employee Meal Expense
 - (a) When more than one meal is being reimbursed, the names of the additional individuals are to be submitted on a schedule itemizing the cost of each individual's meal. Individuals on per diem should have the meal deducted from their per diem rate.
- (7) Reimbursement for alcoholic beverages is strictly prohibited.

4. Actual Expense

a. General

When any of the following conditions exist, actual expense reimbursement for lodging, meals, and incidental expenses is warranted.

- (1) Lodging and/or meals are provided at a prearranged place such as a hotel where a meeting, conference or a training session is held;
- (2) Costs have escalated because of special events (e.g., conventions, natural disasters, etc.);
- (3) Mission requirements; or
- (4) Reason approved by the organization.

b. Reimbursement

- (1) The reimbursement for lodging, meals, and incidental expenses is the actual cost limited to 150% of the locality per diem rate as defined above. To qualify for more than 150% and up to 300% of the locality per diem rate requires prior approval of OMB and the Division of Accounting. Lodging and M&IE do not have to be raised by the identical percentage given travel arrangements and quite often should not be raised by the same increment as lodging. Exhibit E to this policy provides a template to be used for these types of requests that exceed 150% of GSA rate.
- (2) Organizations may specify a lower percentage between 100% of the locality per diem rate and the 150%.

c. Itemization

- (1) All expenses, including each individual meal, must be itemized separately.
- (2) Receipts are required for lodging and any other individual authorized expense when the cost exceeds \$20.

5. Day Trips, In-state Travel and Before or After Hours

The meal allowance for day trips out-of-state not requiring overnight lodging, for in-state assignments requiring overnight lodging, and for working before or after hours, shall be established by the organization. As a general rule, such allowances are not encouraged, but may be approved on a case-by-case basis as long as the amount does not exceed the allowances prescribed herein.

E. TRAVEL EXPENSE REIMBURSEMENT

1. All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by the Department of Finance (see Exhibit D). This form and supporting documentation/required receipts should be submitted to the appropriate organization authority within 7 days after the completion of travel. Fixed per diem amounts should be reflected under "Miscellaneous" as "per diem".
2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable.
3. Organization fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel object codes (4xxx series) are used in preparing the Personal Expense Reimbursement.

State of Delaware **OUT OF STATE AUTHORIZATION**

(Submit in Duplicate)

NAME(S)	DATE	PROPOSED DATE(S) OF TRAVEL
PURPOSE AND REMARKS		
DESTINATION	ESTIMATED COST	
MODE OF TRAVEL	A. Mileage \$ _____ (prior written approval)	
LODGING	B. Common Carrier _____	
ADVANCE	C. Lodging _____	
Requested <input type="checkbox"/> Approved <input type="checkbox"/>	D. Per diem (M&IE) _____ OR	
ACTUAL EXPENSE IN LIEU OF PER DIEM	Actual expense _____ (prior approval)	
Requested <input type="checkbox"/> Approved <input type="checkbox"/>	E. Tolls, parking, taxi, etc. _____	
SUPERVISOR SIGNATURE	DATE	F. Registration Fee _____
DIRECTOR SIGNATURE	DATE	G. Other _____
		Total \$
		Appropriation to be Charged _____

TRIP REPORT

DATES(S)	TOTAL COST
ACTIVITIES, ACCOMPLISHMENTS, REQUIRED FOLLOW-UP AND REMARKS	

SIGNATURE(S)	DATE	SUPERVISOR SIGNATURE	DATE
--------------	------	----------------------	------

EXAMPLE LODGING AND PER DIEM RATES

From <http://www.gsa.gov/perdiem>

Rates are for the period October 1 to September 30

(See internet site for all current rates)

NOTE:

If neither the city nor the county is listed on the internet site tables, the location is a standard and uses the standard rate as listed on the internet site.

For October 1, 2007 to September 30, 2008 the standard rate is of \$70.00 for lodging and \$39.00 for meals and incidental expenses (M&IE).

Example of rates for cities in Connecticut October 1, 2007 to September 30, 2008

Primary Destination (1)	County (2, 3)	Max Lodging (exc. taxes)	+	M&IE Rate	=	Max Per Diem Rate (4)	First & Last Day (75% of M&IE)
Bridgeport / Danbury	Fairfield	118		64		182	48.0
Cromwell / Old Saybrook	Middlesex	83		44		127	33.0
Hartford	Hartford	103		49		152	36.75
Lakeville / Salisbury	Litchfield	89		64		153	48.0
New Haven	New Haven	92		64		156	48.0
New London / Groton	New London	98		64		162	48.0
Putnam / Danielson / Storrs / Mansfield	Windham / Tolland	71		59		130	44.25

STATE OF DELAWARE DIVISION OF REVENUE

**EXEMPTION CERTIFICATE
TAX ON OCCUPANCY OF HOTEL AND MOTEL AND TOURIST HOME ROOMS
CHAPTER 61, TITLE 30, DELAWARE CODE**

This Part to be Completed by the Operator

Name of Hotel, Motel, or Tourist Home	Fed. EI or SS Number
---------------------------------------	----------------------

Address	City	State	Zip Code
---------	------	-------	----------

This Part to be Completed by the Occupant

This is to certify that I, the undersigned, am a representative of the United States or State of Delaware Governmental Department or agency or public school district indicated below; that the charges for the occupancy at the above establishment on the dates set forth below have been or will be paid for by such Government or public school unit; and that such charges are incurred in the performance of my official duties as a representative or employee of such Governmental or public school unit.

Name (Please type or print)	Signature
-----------------------------	-----------

Governmental Unit	Title
-------------------	-------

Address	City	State	Zip Code
---------	------	-------	----------

Date(s) of Occupancy _____

NOTE: A separate Exemption Certificate is required for each occupancy and for each representative or employee.

THIS EXEMPTION CERTIFICATE IS TO BE RETAINED BY THE OPERATORS OF HOTELS, MOTELS AND TOURIST HOMES AS EVIDENCE OF EXEMPT OCCUPANCY.

FORM 6100

STATE OF DELAWARE - PERSONAL EXPENSE REIMBURSEMENT

										PV DATE	ACCT PR	ACT	TYP	SCH. PAY DATE	OFF LIAB	FA IND	COMMENTS	VENDOR INVOICE NO.	PV TOTAL										
													1																
EMPLOYEE SSN NUMBER										<div>INSTRUCTIONS</div> <div>Reimbursement is limited to actual expenses incurred by STATE EMPLOYEES OR OFFICERS ONLY. Receipts are required for common carrier fares, lodging accommodations and for all items which would have required a vendor's bill had the transaction been directly between the agency and the vendor, reason for trip, document entertainment other than self, list destination, daily tabulation of mileage.</div>										<div>I hereby certify that the commodities or services specified hereon have been received in proper condition in accordance with requirements and purchase order and are properly chargeable to the fund and appropriation indicated hereon.</div> <div>Signed _____ AUTHORIZED AGENCY SIGNATURE</div> <div>Signed _____ AUTHORIZED AGENCY SIGNATURE</div>									
DATE OF CLAIM					PERIOD E N D I N G																								
<div>E M P L O Y E E</div>										<div>EMPLOYEE CERTIFICATION</div> <div>I do solemnly swear that the below mentioned expenses were incurred as a necessary expenditure in the conduct of state business and that the representations contained inform are true and correct.</div>										<div>DATE</div> <div>I hereby certify that I have examined this claim and find that it is not in excess of the unencumbered balance of the fund and appropriation against which it is chargeable, that it conforms with purchase order as reported to me, and that no violation of state law is involved hereby.</div>									
										<div>SIGNATURE OF EMPLOYEE OR OFFICER/DATE</div>																			
																				<div>SECRETARY OF FINANCE</div>									
										LINE NO.	CODE	DEPT	NUMBER	LINE	FY	FUND	DEPT	ORGN.	APPR.	OBJ.	SUB. OBJ.	PROG.	JOB PROJECT	REPT. CAT.	BS. ACCT.	VENDOR INVOICE	PAYMENT DUE DATE	DESCRIPTION	AMOUNT
DATE		FROM		TO		(AND RETURN)		NO. AUTO		R. R.		TAXI		BREAKFAST		LUNCH		DINNER		HOTEL		MISCELLANEOUS		AMOUNT					
								MILES		PLANE		BUS								MOTEL		DESCRIPTION							
GRAND TOTAL						MILES				\$		\$		\$		\$		\$				X X X X X X X X		\$					

Travel Request to Exceed 150% Limit Using Actual Expense Method

- I. Reason to Exceed
- a. Brief description of the travel required and why the need to exceed the prescribed threshold is warranted.
- II. Support or Detail
- a. Please split details between lodging and meals/incidentals. Do not include taxes in your rate calculation. Please detail separately if hotel/motel charges a “resort fee”.
- b. GSA Rate
- c. GSA Rate x 150%
- d. GSA Rate x N%
- i. The N% should be the percentage above GSA rate needed to reserve room described in Section I.
- III. Manager Sign-off
- a. Please have manager sign-off on request prior to sending for OMB and DOA approval. This sign-off can be in the form of an e-mail as long as it clearly references the travel request and plainly grants approval.
- IV. Process Request Path
- a. Please send all requests to John D. Nauman, OMB (SLC D570E)

Below is an example of Section II requirements (do not include tax)

GSA Rate

Destination	County	Max Lodging	M&IE	First/Last Day
Miami (Oct 1 - Feb 29)	Miami-Dade	\$146.00	\$59.00	\$44.25

GSA Rate @ 150%

Destination	County	Max Lodging	M&IE	First/Last Day
Miami (Oct 1 - Feb 29)	Miami-Dade	\$219.00	\$88.50	\$66.38

Actual expense for hotel for this training is \$299.00 per night plus 13% tax, which is 191% of the GSA rate.

GSA Rate @ 191%

Destination	County	Max Lodging	M&IE	First/Last Day
Miami (Oct 1 - Feb 29)	Miami-Dade	\$278.86	\$112.69	\$84.52